FUNDING OF SCHOOLS

2002/2003

SCHOOL YEAR

MANITOBA EDUCATION, TRAINING AND YOUTH
Schools' Finance Branch
511 - 1181 Portage Avenue
Winnipeg, Manitoba R3G 0T3

TABLE OF CONTENTS

INTRODUCTION 1

HIGHLIGHTS 2

BASE SUPPORT 3
1. Instructional Support 3
2. Sparsity Support 3
3. Curricular Materials 4
4. Information Technology 4
5. Library Services 4
6. Level I Special Needs 4
7. Counselling and Guidance 4
8. Professional Development 5
9. Occupancy 5
10. Flexible Base 5

CATEGORICAL SUPPORT 6
1. Transportation 6
2. Board and Room 8
3. Special Needs 8
4. Technology (Vocational) Education 10
5. English as a Second Language 10
6. Aboriginal Academic Achievement 10
7. Heritage Language 11
8. French Language Programs/Instruction 12
9. Students At Risk 13
10. Small Schools 15
11. Increasing Enrolment 15
12. Northern/Remoteness Allowance 16
13. Early Behaviour Intervention 16
14. Early Childhood Development Initiative 16
15. Early Identification 17
16. Early Literacy Intervention 17
17. Programme d'accueil 17

EQUALIZATION SUPPORT 18

CAPITAL SUPPORT 20

OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION, TRAINING AND YOUTH 20

OTHER REVENUE 20

SPECIAL REQUIREMENT 20

SPECIAL LEVY 21

APPENDIX A 22
Special Levy and the Division scolaire franco-manitobaine N° 49 (DSFM) 22

APPENDIX B 23
Schools of Choice and Transportation Funding 23

APPENDIX C 24
Funding to a High School Diploma Plus 4 Approved Courses 24
Classes Beyond the Normal School Day 24
Home School Pupils 24

APPENDIX D 25
Transportation Rates 25

APPENDIX E 26
Methodology to Calculate Bus Depreciation 26

INTRODUCTION

For 2002/2003 a new model for funding of schools, the Funding of Schools Program (FSP), is introduced. The new formula provides for a simplified and more transparent calculation of instructional support and a more targeted approach respecting the equitable distribution of provincial funding.

All grants calculated using eligible enrolment continue to be based on the previous year's eligible enrolment (September 30, 2001). Grants requiring separate enrolment counts are based on the current year's eligible enrolment (September 30, 2002).

School Division descriptions used in this booklet are based on the school division structure in place as at July 1, 2001. Effective July 1, 2002, a number of school divisions will amalgmate. As a transition measure, 2002/2003 funding for amalgamated school divisions will be calculated by adding together the individual funding entitlements of the amalgamating school divisions. Commencing with the 2003/2004 school year, funding entitlements for amalgamated divisions will be based on the boundaries of the amalgamated school division.

The Funding of Schools Program is established by the provincial government in The Public Schools Act and in related regulations. The Program comprises operating and capital support and is administered by the Schools' Finance Branch and the Public Schools Finance Board.

This brief summary is intended to be an easy-to-read reference guide describing the funding for the 2002/2003 school year. In cases of dispute, The Public Schools Act and Manitoba Regulations remain the legal references. If additional or more complete information is required the reader should refer to the legal documents.

HIGHLIGHTS

2002/2003 Funding of Schools Program

- Instructional Support of $1,745 per eligible pupil replaces the former Support for Recognized Expenditures.
- Sparsity Support is introduced to provide funding for sparsely populated divisions previously provided through the use of differential enrolment divisors in calculating instructional units. This support recognizes the higher costs associated with sparsely populated rural and northern school divisions.
- Equalization Support replaces the former Supplementary Support and is provided through two parts. The first part is based on 50% of unsupported current year expenditures and a maximum assessment per pupil set at $190,000. The second part provides $4.7 million to specifically assist school divisions or districts that have both lower than average per pupil assessment and higher than average tax effort.
- Level I Special Needs support has increased. The new rate is $260 per eligible pupil.
- Counselling & Guidance rate is changed to $82 per eligible pupil.
- Library Services rate is changed to $90 per eligible pupil.
- Professional Development support has increased. The new rate is $34 per eligible pupil.
- Flexible Base support is now applied to Instructional Support.
- Aboriginal Academic Achievement Grant funding has been increased from $5.5 to $5.6 million.
- The Students at Risk socio-economic indicator is now based 75% on low income and 25% on migrancy. Socio-economic indicator table rates have also been adjusted.
- English as a Second Language and Programme d'accueil rates have been increased from $660 to $675 per eligible pupil.
- Northern/Remoteness Allowance rates are increased to $550 for divisions/districts located north of the 53rd parallel and for Frontier School Division. No. 48.
- The Increasing Enrolment grant has been increased. 100% of the increase in eligible enrolment is now multiplied by 100% of Base Support per eligible pupil (excluding Occupancy).

BASE SUPPORT

1. Instructional Support

Instructional Support is $1,745 per eligible pupil at September 30, 2001.

For additional information please contact Mary-Anne Whitten, Program Analysis and Development, Schools' Finance Branch at 945-3511.

2. Sparsity Support

Sparsity Support is provided in recognition of the higher costs associated with sparsely populated rural and northern school divisions.

Support is provided to school divisions with a dispersion factor less than 10.

Dispersion Factor = A/B where:

A = the eligible enrolment at September 30, 2001

B = the area of the school division (in square kilometres)

For school divisions with a dispersion factor of less than 10, support is calculated on the basis of schools that:

(a) are in rural areas or cities and towns with less than 10,000 residents (based on 1996 Census data), and

(b) have less than an average of 50 pupils per grade based on September 30, 2001 eligible enrolment.

Support is the sum of:

(50-C) x $11 x D for each eligible school where:

C = the average number of pupils per grade in the school (on September 30, 2001)

D = the eligible enrolment of the school (on September 30, 2001)

For additional information please contact Mary-Anne Whitten, Program Analysis and Development, Schools' Finance Branch at 945-3511.

3. **Curricular Materials**

$50 per eligible pupil at September 30, 2001, $30 of which must be expended through the Manitoba Textbook Bureau. Any unexpended balance of the $30 per pupil remains as a credit at the Bureau.

For additional information please contact Marna Kenny, Program Accountant, Schools' Finance Branch, at 945-6132.

4. **Information Technology**

$40 per eligible pupil at September 30, 2001.

For additional information please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483.

5. **Library Services**

The lesser of:

(a) $90 per eligible pupil at September 30, 2001, or

(b) allowable expenditures as reported under Library/Media Centre (Program 620) on the Calculation of Allowable Expenditures Schedule in the 2002/2003 financial statements.

6. **Level I Special Needs**

The lesser of:

(a) $260 per eligible pupil at September 30, 2001, or

(b) allowable expenditures as reported under Exceptional (Function 200) on the Calculation of Allowable Expenditures Schedule in the 2002/2003 financial statements. Revenues deducted in the calculation of allowable expenditures for Level I Special Needs include support for Special Needs Coordinators/Clinicians and Level II and III pupils as well as any other revenues related to Function 200.

7. **Counselling and Guidance**

The lesser of:

(a) $82 per eligible pupil in Grades 5 to Senior 4 at September 30, 2001, or

(b) allowable expenditures as reported under Counselling and Guidance (Program 640) on the Calculation of Allowable Expenditures Schedule in the 2002/2003 financial statements.

8. Professional Development

The lesser of:

(a) $34 per eligible pupil at September 30, 2001, or

(b) allowable expenditures as reported under Professional and Staff Development (Program 630) on the Calculation of Allowable Expenditures Schedule in the 2002/2003 financial statements.

9. Occupancy

The lesser of (a) or (b), where

(a) = (A/B + C/D)/2 x $82,500,000

where:

A = sum of ages of active school buildings in the division as at June 30, 2001

B = sum of ages of active school buildings in the province as at June 30, 2001

C = sum of areas of active school buildings in the division as at June 30, 2001 (including space leased for school purposes)

D = sum of areas of active school buildings in the province as at June 30, 2001 (including space leased for school purposes)

(b) = 68% of (E + F) where:

E = allowable expenditures

F = G - H, provided G is greater than H, where:

G = the average of 1999/2000 and 2000/2001 total Function 800 expenditures

H = the total 2001/2002 Function 800 expenditures

E refers to allowable expenditures as reported under Operations and Maintenance (Function 800) on the Calculation of Allowable Expenditures Schedule in the 2001/2002 financial statements.

10. Flexible Base

Flexible Base is the lesser of:

(a) Maximum support less eligible support in each of Library Services, Level I Special Needs, Counselling and Guidance, and Professional Development, or

(b) 50% of the maximum support in each area.

The sum of these amounts is allocated to Instructional Support to provide for classroom costs.

For additional information regarding the calculation of Flexible Base Support please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483.

CATEGORICAL SUPPORT

1. Transportation

A transported pupil is defined briefly as a pupil who lives further than 1.6 kilometres from his/her designated school and does not include pupils attending adult learning centres.

In accordance with The Public Schools Act and regulations (as amended), divisions may transport pupils in cities, towns and villages, but are not obligated to do so with the exception of special class/physically handicapped pupils.

Funding provided under this section (please see Appendix D, Transportation Rates, for further information) can be used in support of both operating and vehicle costs.

Support is the total of:

(a) Urban: $255 per transported pupil at September 30, 2002 for

- pupils[1] enroled in Kindergarten to Grade 6 who reside in a city, town or village,
- pupils[1] enroled in Grades 7 to Senior 4 who reside more than 1.6 kilometres from a public transit stop and school, and
- pupils enroled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is in the same city, town or village as the home division.

(b) Rural: $375 per transported pupil at September 30, 2002 for

- pupils[1] enroled in Kindergarten to Senior 4 who do not reside in a city, town or village,
- pupils enroled in Kindergarten to Senior 4 who take a program not offered in the pupil's home school division if the school division attended is not in the same city, town or village as the home division, and
- pupils enroled in the School Districts of Snow Lake No. 2309 or Leaf Rapids No. 2460 who have more than 1.6 kilometres to walk to school.

(c) Special Class/Physically Handicapped: $460 per transported pupil[1] at September 30, 2002 who is unable to walk safely to school and

- is a Level II or Level III pupil, or
- has a learning disability, or
- has a physical handicap.

(d) DSFM: $375 per transported pupil at September 30, 2002 for those pupils who must cross divisional boundaries to reach school.

(e) Special:

- $2,675 per wheelchair pupil for pupils requiring transportation on a specially equipped school bus or vehicle used to transport disabled passengers under the authority of the Taxicab Board. Included are vehicles that meet the CSA-D409 (Motor Vehicles for the Transportation of Persons with Physical Disabilities) standard and a modified version of CSA-D409.

  Please note that vans with a lift or ramp and a 4-point wheelchair tie-down system that do not meet CSA-D409 or modified CSA-D409 standards are not eligible.

  Support is determined based on the number of pupils enroled on September 30, 2002 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding.

- $5 per eligible pupil at September 30, 2001.

(f) Loaded Kilometre Support: is calculated for each day in the 2002/2003 school year that a bus route, approved as of September 30, 2002, operates. The rate per loaded kilometre is based on the following dispersion factors:

greater than or equal to 1.8	$0.45
less than 1.8 and greater than 0.28	$0.55
less than or equal to 0.28	$0.65

The dispersion factor is A/B

where:

A = the eligible enrolment at September 30, 2001

B = the area of the school division (in square kilometres)

---

[1] Includes Independent school pupils transported by the school division under a shared services agreement.

(g) Loaded Kilometre Support: $0.11 per loaded kilometre in the 2002/2003 school year for approved rural routes only for each day the bus route operates.

(h) Bus Grant: $2,800 per bus on approved rural routes at September 30, 2002 school year.

For additional information regarding transportation funding please contact Dianne Anderson, Program Analysis and Development, Schools' Finance Branch, at 945-4645.

For information regarding school bus operations, including preventative maintenance, driver and ridership training, and school bus specifications, please contact David Yeo, Assistant Director, Education Administration Services, at 945-8664 or Chuck Beaudry, Senior Field Officer, Pupil Transportation Unit, at 945-6898.

2. Board and Room

The lesser of:

(a) $480 per pupil for each month the pupil lives away from his or her residence to take a program not offered in the pupil's home school if the one-way distance from the pupil's residence to the school attended is 80 kilometres or more, or

(b) the actual cost of board and room, transportation and sundry living expenses.

In (a) support is determined based on the number of pupils enroled on September 30, 2002 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding.

For additional information please contact Dianne Anderson, Program Analysis and Development, Schools' Finance Branch, at 945-4645.

3. Special Needs

The total of:

(a) Coordinator/Clinician support is the lesser of maximum support or allowable expenditures for salaries, allowances and benefits, professional service fees, and travel and meetings for qualified clinicians and up to one qualified special needs coordinator.

Maximum support is $45,000 multiplied by 2002/2003 maximum units, increased by the percentage that corresponds to the dispersion factor.

The 2002/2003 maximum units are determined by dividing the eligible enrolment at September 30, 2001 by the appropriate divisor in the following table:

K to S4 Eligible Enrolment at September 30, 2001	Divisors for School Divisions South of the 53rd Parallel	Divisors for School Divisions North of the 53rd Parallel
5,000 or more	675	650
4,000 - 4,999	650	625
3,000 - 3,999	625	600
2,000 - 2,999	600	575
1,750 - 1,999	575	550
1,500 - 1,749	550	525
1,250 - 1,499	525	500
1,000 - 1,249	500	475
750 – 999	475	450
450 – 749	450	450
Less than 450	1 unit	1 unit

The percentage increase applied is the rate that corresponds to the dispersion factor in the following table:

Dispersion Factor (September 30, 2001 Eligible Enrolment ÷ Area Of School Division in Square Kilometres)	Percentage Increase For School Divisions South of the 53rd Parallel
0.0 to 0.29	12%
0.3 to 0.39	10%
0.4 to 0.49	8%
0.5 to 0.59	6%
0.6 to 0.69	4%
0.7 to 0.79	2%
0.8 and over	0%

School divisions north of the 53rd parallel receive a 12% increase.

(b) Level II support based on $8,565 for each specific pupil who is severely multi-handicapped, psychotic, autistic, deaf/hard of hearing, visually impaired, or very severely emotionally/behaviourally disordered, and

(c) Level III support based on $19,055 for each specific pupil who is profoundly multi-handicapped, profoundly deaf, profoundly emotionally/behaviourally disordered, or blind.

In (b) and (c) support is determined based on the number of pupils enroled on September 30, 2002 and is thereafter adjusted to ensure that additional pupils identified throughout the school year receive funding.

For additional program information please contact Marilyn Taylor at 945-7921 or Tim Thorne at 945-1732, School Support Unit, Program and Student Services Branch.

4. Technology (Vocational) Education

Based on 2002/2003 data, the total of:

(a) $150 per pupil per Category I unit credit,

(b) $50 per pupil per Category II unit credit, and

(c) $5,000 per approved Senior Years Technology Education program (Vocational/Business and Marketing).

For additional program information please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch, at 945-7947.

5. English as a Second Language

Eligible pupils receiving English as a Second Language instruction on September 30, 2002 multiplied by $675.

For additional program information please contact Tony Tavares, Consultant, Program Development Branch, at 945-6879.

6. Aboriginal Academic Achievement

The Aboriginal Academic Achievement Grant replaces the former English Language Enrichment for Native Students (ELENS) Grant. Funding is provided to assist school divisions/districts with current programming or the implementation of new programs that target academic success for Aboriginal students.

Funding is the greater of A or B where:

A = 2000/2001 ELENS support (excluding funding for pupils in adult learning centres).

B = A + 60% x (C – A), where

C is $5.2 million multiplied by the number of Aboriginal families with children in the school division/district as a percentage of the total number of Aboriginal families with children in the province (based on 1996 Census data).

To receive funding, school divisions/districts must submit a proposed plan for the 2002/2003 school year by April 1, 2002 and an evaluation report by May 30, 2003. Programming/planning must delineate the academic outcomes to be achieved, the evaluation process for the outcomes, and the extent to which the plan has been discussed and supported by parents and other partners in the community.

For additional program information please contact Norbert Mercredi, Consultant at 945-6830 or Joanna Blais, Coordinator at 945-7922, School Support Unit, Program and Student Services Branch.

7. Heritage Language

Based on September 30, 2002 enrolment, the total of :

(a) Bilingual

38% to 50% of time (K - Senior 4)	- F.T.E. pupils x $225
Less than 38% (Grades 1 - Senior 4)	- F.T.E. pupils x $90

Kindergarten pupils receiving less than 38% are not eligible for funding.

(b) Enhanced courses

Grades 7 - Senior 4	- F.T.E. pupils x $90 x number of courses

Enhanced Heritage Language programming is for pupils who were formerly enroled in Bilingual programming in Kindergarten to Grade 6.

(c) Language of Study

Grades 1 to 3	- F.T.E. pupils x $45
Grades 4 to Senior 4	- F.T.E. pupils x $90

To receive funding for Language of Study programs, pupils must receive instruction in a heritage language program for at least 120 minutes in a six day cycle.

For additional program information please contact Tony Tavares, Consultant, Program Development Branch, at 945-6879.

8. French Language Programs/Instruction

Funding is provided to facilitate the continued implementation of French-language education programming in Manitoba. Grants are calculated on the basis of September 30, 2002 enrolment and other related data. Please refer to the document entitled *Grants for French-language education (Français, French Immersion and Basic French) September 2002* for complete details regarding the policies, program requirements and calculations for these grants.

Support is the sum of funding for Français, Immersion, Exposure and Basic, where:

Français – French as a first language (FL1) and Immersion – French as a second language (FL2-I)	
K to 8	S1 to S4
$225 x F.T.E.	$42.20 per pupil
F.T.E. is the percentage of time taught in French divided by 75% (to a maximum result of 1.25 F.T.E.) multiplied by the number of pupils.	For each credit course taught in French, the number of pupils in the course is multiplied by $42.20.

Exposure and Basic French (FL2-B)				
Exposure	**Basic French**			
K to 3	4 to 8		S1 to S4	
$45 x F.T.E.	$90 x F.T.E. where the % of time taught in French is greater than or equal to 11.5% to a maximum of 13.3%	$45 x F.T.E. where the % of time taught in French is less than 11.5%	$90 x F.T.E. where the % of time taught in French is greater than or equal to 11.0% to a maximum of 13.3%	$45 x F.T.E. where the % of time taught in French is less than 11.0%
F.T.E. is the percentage of time taught in French multiplied by the number of pupils.				

For additional program information please contact Henri Grimard, Directeur (Director), Direction des services de soutien en education (Educational Support Services), at 945-6939.

9. Students At Risk

Support is the total of Formula Support plus Innovations Support.

For 2002/2003, Formula Support is the greater of A or B where:

A = $15,000

B = the sum of $20 multiplied by eligible enrolment at September 30, 2001, plus September 30, 2001 eligible enrolment for each school multiplied by a rate per pupil corresponding to the socio-economic indicator in the table

The socio-economic indicator is calculated as:

$$(.75 \times A) + (.25 \times B)$$

where:

A = the percentage of low income families with school-aged children in the school catchment area (based on 1996 Census data)

B = the incidence of school migrancy (1999/2000 school year)

For schools drawing enrolment from feeder schools, the migrancy factor is based on the school itself while the low income factor is based on feeder school data weighted according to the percentage of enrolment drawn from those schools. Weighting of the low income factor is based on the 1999/2000 school year enrolment.

For additional information please contact Randy Stankewich, Program Analysis and Development, Schools' Finance Branch, at 945-5073.

Innovations support may be applied for through the Program and Student Services Branch. For additional information please contact Joanna Blais, Coordinator, School Support Unit, Program and Student Services Branch, at 945-7922.

Per Pupil Rates Corresponding to Socio-economic Indicators

% INDICATOR	PUPIL RATE	% INDICATOR	PUPIL RATE	% INDICATOR	PUPIL RATE
0% - 19%	$0	47%	$275	75%	$747
20%	$10	48%	$290	76%	$764
21%	$15	49%	$305	77%	$781
22%	$20	50%	$322	78%	$798
23%	$25	51%	$339	79%	$815
24%	$30	52%	$356	80%	$832
25%	$37	53%	$373	81%	$849
26%	$44	54%	$390	82%	$866
27%	$51	55%	$407	83%	$883
28%	$58	56%	$424	84%	$900
29%	$65	57%	$441	85%	$917
30%	$74	58%	$458	86%	$934
31%	$83	59%	$475	87%	$951
32%	$92	60%	$492	88%	$968
33%	$101	61%	$509	89%	$985
34%	$110	62%	$526	90%	$1,002
35%	$121	63%	$543	91%	$1,019
36%	$132	64%	$560	92%	$1,036
37%	$143	65%	$577	93%	$1,053
38%	$154	66%	$594	94%	$1,070
39%	$165	67%	$611	95%	$1,087
40%	$178	68%	$628	96%	$1,104
41%	$191	69%	$645	97%	$1,121
42%	$204	70%	$662	98%	$1,138
43%	$217	71%	$679	99%	$1,155
44%	$230	72%	$696	100%	$1,172
45%	$245	73%	$713		
46%	$260	74%	$730		

10. Small Schools

School division Nos. 11, 12 rural, 13 to 48, 49 rural, 50, 2264, 2309, 2312, 2355, 2439, and 2460 are eligible for Small Schools support calculated as the lesser of the cost of small schools programming or the total of (a), (b), and (c), provided that the F.T.E. enrolment of those grades that qualify for support is greater than 15% of the school's total enrolment.

(a) If F.T.E. pupils per elementary grade are:

less than 15	$20 per elementary pupil;
15 or more but less than 18	$10 per elementary pupil;
18 or more but less than 21	$5 per elementary pupil.

(b) If F.T.E. pupils per secondary grade are:

less than 50	$70 per secondary pupil;
50 or more but less than 53	$35 per secondary pupil;
53 or more but less than 56	$17.50 per secondary pupil.

(c) If the school qualifies for support under (a) or (b), an amount of $3,300.

For the purpose of Small Schools support, F.T.E. enrolment is total enrolment at September 30, 2001 excluding Nursery pupils, 50% Kindergarten pupils and, for adults, the percentage of time not eligible for funding.

In the case of a new school, F.T.E. enrolment at September 30, 2002 is used in the above calculation.

The grant is to be expended by the school division to meet the additional needs of small schools. It is not necessary to expend the grant in a specific school.

For additional information, please contact Mike Timgren, Manager, Schools Support Unit, Program and Student Services Branch, at 642-6040 (Gimli, Manitoba).

For information regarding the criteria used to designate a facility as a 'school', please contact David Yeo, Assistant Director, Education Administration Services, at 945-8664.

11. Increasing Enrolment

For school divisions/districts with an increase in eligible enrolment from September 30, 2001 to September 30, 2002, funding is

$(A - B) \times [(C \div B) \times 100\%]$, where

A = Eligible enrolment at September 30, 2002
B = Eligible enrolment at September 30, 2001
C = 2002/2003 Base Support (excluding Occupancy)

For additional information please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483.

12. Northern/Remoteness Allowance

(a) For School Division No. 48 and school divisions/districts that lie north of the 53rd parallel, multiply the September 30, 2001 eligible enrolment by $550.

(b) For School District No. 2439, multiply the September 30, 2001 eligible enrolment by $165.

For additional information please contact Marianne Mirecki, Program Analysis and Development, Schools' Finance Branch, at 945-6483.

13. Early Behaviour Intervention

Funding is provided to assist school divisions with the development and implementation of effective and research-based programming that provides for a continuum of services and supports for students experiencing learning difficulties due to behavioural problems.

Funding is calculated as $22 per eligible pupil in Kindergarten to Grade 6 at September 30, 2001. Divisions are required to submit a brief plan indicating how the funding will be used and a report at the end of the year outlining the effectiveness/impact of the programming provided.

For additional information, please contact Neil Butchard, Consultant, School Support Unit, Program and Student Services Branch, at 945-6075.

14. Early Childhood Development Initiative

The Early Childhood Development (ECD) Initiative is provided to assist school divisions/districts in their efforts to provide intersectoral services for pre-schoolers (birth to school age) to increase readiness for school. ECD is designed to support school divisions/districts in responding to their local needs and priorities and to provide programs in partnership with parents, the community, and Healthy Child Manitoba, that facilitate pre-schoolers' readiness to learn prior to school entry. **The ECD Initiative may not be used to fund nursery school or day care programs.**

Support is calculated based on the greater of $75 per eligible kindergarten pupil at September 30, 2001 or $5,000 per division/district.

To be eligible for funding, school divisions/districts must submit a proposed plan for the 2002/2003 school year by April 1, 2002. An evaluation report of the services provided is required by May 30, 2003.

For additional program information please contact Joanna Blais, Coordinator, School Support Unit, Program and Student Services Branch, at 945-7922.

15. Early Identification

Early Identification support is to assist school divisions in providing appropriate educational programming to children with special needs upon their entrance into school and throughout the years of Kindergarten to Grade 4.

Funding is set at the amount provided for 2001/2002. School divisions are not required to submit proposals for approval in order to receive funding.

For additional program information please contact Glen Rossé, Manager, Schools Support Unit, Program and Student Services Branch, at 677-6775 (Thompson, Manitoba).

16. Early Literacy Intervention

Funding is to assist divisions to implement early literacy intervention programs (e.g., Reading Recovery™) that have clearly demonstrated success in increasing the reading proficiency of the lowest achieving pupils in Grade 1.

$5.7 million of funding is available to support the current levels of implementation of the Early Literacy Intervention Program and to support expansion/new programs. Funding may also be used for programs that have the potential for demonstrating success.

School divisions need to submit a plan for the implementation of the Early Literacy Intervention Program and apply for new programs by April 1, 2002. An evaluation report must be submitted by May 30, 2003.

For additional information please contact Irene Huggins, Trainer, Consultant, School Support Unit, Program and Student Services Branch, at 945-4687.

17. Programme d'accueil

Programme d'accueil is designed to improve the French language skills of pupils whose French language skills do not meet the language requirements of the Français program offered by the DSFM. Support is the approved Program d'accueil enrolment in the DSFM on September 30, 2002, to a maximum of 500 pupils, multiplied by $675.

For additional program information please contact Henri Grimard, Directeur (Director), Direction des services de soutien en education (Educational Support Services), at 945-6939.

EQUALIZATION SUPPORT

Equalization is provided to recognize the varying ability of school divisions to meet the cost of unsupported program requirements through the property tax base of the school division. Equalization Support has two components - Equalization and Additional Equalization.

Equalization

Note: As a transition measure for 2002/2003, current year expenditure and revenue levels will be used in the calculation of Equalization.

Equalization = A x 50% x E, where

A = 2002/2003 unsupported expenditures = B - C - D, where

B = 2002/2003 total operating expenditures excluding Functions 300 and 400, but including total Adjustments to Expenditures per Appendix A of the financial statements, plus 2001/2002 bus depreciation calculated on a 10-year straight line basis. (Please refer to Appendix E for the calculation of bus depreciation costs.)

C = sum of 2002/2003 Other Program Support, Other Provincial Government Revenue and allocated Non-Provincial Sources (per Appendices A and B of the financial statements) but excluding revenues allocated to Functions 300 and 400 (per the Calculation of Allowable Expenditures Schedule in the 2002/2003 financial statements).

D = 2002/2003 Base Support and Categorical Support.

E = 2002/2003 equalization factor = [1 - (F ÷ 190,000)], where:

F = 2002 prorated total school assessment (including equivalent mining assessment) divided by the total number of resident pupils under age 21 at September 30, 2001.

2002 Prorated Total School Assessment (for provincial funding purposes)

(a) School assessment in school divisions whose boundaries overlap with the Division scolaire franco-manitobaine No. 49 (DSFM) has been prorated on the basis of resident non-DSFM pupils under the age of 21 at September 30, 2001.

(b) School assessment in the DSFM is assessment in school divisions whose boundaries overlap with the DSFM prorated for resident DSFM pupils under the age of 21 at September 30, 2001.

(c) Total school assessment is used for all other school divisions/districts.

Equivalent Mining Assessment

In school divisions/districts with mining revenue (Flin Flon No. 46, Snow Lake No. 2309, Mystery Lake No. 2355), the equivalent mining assessment is:

A/B, where:

A= Mining revenue determined by dividing the special basic expenditures by the total basic expenditures and multiplying the total mining revenue in the 2001 municipal budget, except for Mystery Lake where mining revenue is recorded in the division's financial statement.

B= School Year Mill rate determined by dividing the 2001/2002 Special Requirement less 2001/2002 net current year surplus/(deficit) by the 2001 total school assessment.

Additional Equalization

Note: The amount of Additional Equalization is set and will not be adjusted for more current information.

Additional Equalization is introduced which provides $4.7 million to specifically assist school divisions or districts that have both higher than average tax effort and lower than average assessment per pupil.

Support is the lesser of (a) or (b):

(a) Maximum support = (Tax effort – 22.0 mills) x prorated total school assessment

Tax effort = (A – B – C) / prorated total school assessment, where

A = 2002/2003 Unsupported expenditures used to calculate Equalization
B = 2002/2003 Equalization
C = Mining Revenues

(b) Formula support = ($130,000 – D) x E x 22.0 mills x 20%, where

D = 2002 assessment per resident pupil
E = number of resident pupils at September 30, 2001 under age 21

CAPITAL SUPPORT

Capital Support for:

(a) school construction (debt servicing),
(b) vocational equipment,
(c) minor capital projects less than $60,000 and debenture round-off payments
(d) Section 'D' Support which is determined for each division as:

(A/B + C/D)/2 x $4,400,000, where:

A = sum of ages of active school buildings in the division as at June 30, 2001
B = sum of ages of active school buildings in the Province as at June 30, 2001
C = sum of areas of active school buildings in the division as at June 30, 2001 (excluding leased space)
D = sum of areas of active school buildings in the Province as at June 30, 2001 (excluding leased space)

(e) Environmental Assistance Program
(f) Air Quality in Portables Program

For additional information regarding support for vocational equipment please contact Ken Nimchuk, Consultant, Technology Education, Program Development Branch, at 945-7947.

For additional information regarding all other capital support please contact Robert Goluch, Executive Director, Public Schools Finance Board, at 945-6907.

OTHER SUPPORT/REVENUE FROM THE DEPARTMENT OF EDUCATION, TRAINING AND YOUTH

The Department of Education, Training and Youth also provides other support/revenue towards the operating costs of school divisions. This support/revenue includes grants for Shared Services, Special Needs (multi-sensory), Institutional Programs, Nursing Supports (URIS), New Schools, Red River Technical Vocational Area Coordinator, and General Support Grant.

OTHER REVENUE

School divisions receive revenue from a variety of other sources including, but not limited to, the Government of Canada, First Nations Bands and Other School Divisions.

SPECIAL REQUIREMENT

The difference between expenditures and revenues for 2002/2003 for each school division is made up by the special requirement.

SPECIAL LEVY

A portion of the 2001/2002 special requirement and of the 2002/2003 special requirement comprises the 2002 Special Levy.

A minimum of 40% of the 2002/2003 special requirement must be raised by the 2002 Special Levy.

The Special Levy is raised on the assessed property within each school division. The Special Levy mill rates, therefore, vary throughout the Province.

APPENDIX A

Special Levy and the Division scolaire franco-manitobaine N° 49 (DSFM)

The boundaries of the DSFM encompass a total of 36 school divisions, either in whole or in part. The school divisions are:

Winnipeg No. 1
St. James-Assiniboia No. 2
Assiniboine South No. 3
St. Boniface No. 4
Fort Garry No. 5
St. Vital No. 6
River East No. 9
Seven Oaks No. 10
Lord Selkirk No. 11
Transcona-Springfield No. 12
Agassiz No. 13
Seine River No. 14
Hanover No. 15
Boundary No. 16
Red River No. 17
Rhineland No. 18
Morris MacDonald No. 19
White Horse Plain No. 20
Lakeshore No. 23
Portage la Prairie No. 24
Midland No. 25
Mountain No. 28
Pine Creek No. 30
Turtle River No. 32
Dauphin-Ochre School Area No. 1
Duck Mountain No. 34
Intermountain No. 36
Pelly Trail No. 37
Birdtail River No. 38
Rolling River No. 39
Brandon No. 40
Fort la Bosse No. 41
Souris Valley No. 42
Kelsey No. 45
Prairie Spirit No. 50
Mystery Lake No. 2355

Pupils residing within DSFM boundaries and attending DSFM schools are residents of the DSFM. Therefore, under section 21.34 of The Public Schools Act, school divisions shall pay Special Levy to the DSFM on their behalf. The Special Levy is determined by dividing the Special Levy of the school division by the number of resident pupils under the age of 21 attending public schools (excluding DSFM schools) and multiplying by the number of resident pupils under the age of 21 attending the DSFM. This amount, collected with the Special Levy of the division, is remitted to the DSFM in accordance with Manitoba Regulation 371/88.

APPENDIX B

Schools of Choice and Transportation Funding

Schools of Choice gives parents and pupils the ability to choose and attend a school other than the one designated by the school board. Provincial funding is provided to the school division where the pupil attends school. A transfer fee is provided by the home division to the receiving division in support of pupils who choose to attend school in the receiving division for a program offered in the home division.

With respect to transportation within the school division, if a pupil is eligible for transportation to his/her designated school, then the school division may provide transportation to the school of choice. Transportation support is provided if the pupil is eligible for transportation to the designated school and is transported either to the designated school or the school of choice. A pupil transported to a school of choice must be transported on an existing approved bus route and the school of choice must be more than 1.6 kilometres from the pupil's residence.

Transportation support is not provided for transportation to a school of choice outside a school division except in rural school divisions where a pupil lives closer by road route to an out of division school than to the designated school and would be eligible for transportation support if transported to the designated school. In such situations, if an eligible pupil is not transported by a school bus then a grant in lieu can be claimed by the division where the pupil attends school and be provided to the parents of the pupil.

A designated school is the closest school in the home division that offers one of the four recognized Programs - English, Français, French Immersion, and Technology Education; has available space; and is accessible via an approved school bus route.

In addition, a school division may designate a school based on the programming/educational requirements of a pupil in respect of:

(i) special needs,
(ii) approved Bilingual Heritage Language programs, and
(iii) approved program clusters as per the Subject Table Handbook - Technology Education.

APPENDIX C

Funding to a High School Diploma Plus 4 Approved Courses

The following policy applies to pupils attending regular high schools.

i) Pupils under 21 years of age who have not completed a high school diploma:
- are counted as full time irrespective of the number of courses taken
- cannot be charged a tuition fee
- if not a resident of the division, transfer or residual fees apply

ii) Pupils under 21 years of age who have completed a high school diploma:
- are funded on a prorated basis according to the number of courses being taken up to a maximum of four approved courses beyond the number of courses taken by the end of the school year in which graduation occurs
- if a resident of the school division, can be charged a tuition fee for courses that are not funded but not for courses that are funded
- if not a resident of the school division, can be charged a tuition fee for all courses taken
- no transfer or residual fees apply

iii) Pupils 21 years of age or older, regardless of whether they have a high school diploma or not:
- are funded on a prorated basis according to the number of courses being taken up to a maximum of four approved courses beyond the number required for graduation
- can be charged a tuition fee for all courses taken whether a resident or not
- no transfer or residual fees apply

Please note: (i) high school diploma refers to the diploma issued by a high school and approved by the school division, and (ii) the Subject Table Handbook lists approved courses that can be used as credit towards a high school diploma.

Classes Beyond the Normal School Day

Funding is provided for Kindergarten to Senior 4 pupils attending classes for approved courses that are offered after normal school hours. Courses must be eligible for credit and taught by certified teachers. Funding is calculated according to the percentage of time attending, up to the maximum number of approved courses allowed. Pupils under 21 years of age at September 30th who are attending day classes and have not completed a high school diploma will already have been counted as a full time pupil in the eligible enrolment of the school division and should not be included here.

Home School Pupils

School divisions may include in their eligible enrolment, according to the percentage of time attending, home school pupils who attend approved courses taught by certified teachers.

APPENDIX D

Transportation Rates

Operating Support Rates

Type of Support	Rate
Urban	$195 per pupil
Rural	$345 per pupil
Special Class/Physically Handicapped	$345 per pupil
Special: (i) Pupils requiring specially equipped vehicles (ii) eligible enrolment	$2,000 per pupil $5 per eligible enrolment (excluding pupils attending adult learning centres)
Loaded Kilometres where dispersion factor is: (i) greater than or equal to 1.8 (ii) less than 1.8 and greater than 0.28 (iii) less than or equal to 0.28	 $0.45 per loaded kilometre $0.55 per loaded kilometre $0.65 per loaded kilometre

Vehicle Support Rates

Type of Support	Rate
Urban	$60 per pupil
Rural	$30 per pupil
Special Class/Physically Handicapped	$115 per pupil
Special: Pupils requiring specially equipped vehicles	$675 per pupil
Loaded Kilometres (rural routes)	$0.11 per loaded kilometre
Bus Grant (buses on approved rural routes)	$2,800 per bus

APPENDIX E

Methodology to Calculate Bus Depreciation

The depreciation reported in the 2001/2002 financial statements is included in the calculation of 2002/2003 Equalization Support.

Depreciation is calculated for each bus based on the following methodology:

- 10 year, straight line basis.
- Includes all buses with a model year of 1993 or later:
  - New buses depreciated, based on the new purchase price, for the lesser of 10 years or until the bus has been disposed of.
  - Used buses depreciated, based on the used purchase price of $20,000 or greater, for the lesser of the remaining life up to 10 years or until the bus has been disposed of. Buses with an acquisition cost of less than $20,000 are charged to the Operating Fund and, therefore, are not subject to depreciation.
  - Buses in the division's fleet at June 30, 1997 depreciated, based on the 1997 replacement values, for the lesser of the remaining life up to 10 years or until the bus has been disposed of.
- Calculated on the fleet that exists at the end of the school year (i.e. June 30, 2002).
- Salvage value is not deducted in determining the annual depreciation amount.
- Depreciation is based on the purchase price including all taxes but excluding the GST rebate. The GST rebate is calculated as 68% of the total GST paid.

For additional information regarding bus depreciation please contact Heather Colquhoun, FRAME Accountant, Schools' Finance Branch, at 945-5079.